



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# WELCOME

2017 Employer Seminar



# Office of Employer Ombudsman

## Purpose

- Serve as a liaison between the Agency and it's employer customers
- Provide accurate, professional and timely assistance
- Address concerns within 3-5 business days
- Collection, Benefit, and Tax agents available to assist you and answer your questions in these areas as well as some MiWAM



## Office of Employer Ombudsman

### How can we assist you?

- Experiencing problems with your account, contact OEO as quickly as possible
- When calling OEO, the voicemail message will identify the approximate wait time
- If you are unable to wait on the phone, email us: [OEO@michigan.gov](mailto:OEO@michigan.gov)
- When calling or emailing us, please have your employer number and letter identification number available.



## Office of Employer Ombudsman

- Contact us toll free:  
1-855-484-2636 or 1-855-4UIAOEO
- Email us:  
[OEO@michigan.gov](mailto:OEO@michigan.gov)
- If you wish to share your comments regarding the service provided by OEO, ask to speak with the Office of Employer Ombudsman manager.



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Work Share

A Layoff Aversion Program for  
Employers



## What is Work Share?

- An option for employers to reduce employee hours instead of cutting the workforce.
- Preserve jobs and a trained workforce during economic declines by providing pro-rated benefits to workers who hours are reduced.
- Rather than being laid off, employees work a reduced number of hours and receive a portion of their potential weekly unemployment compensation based on the percentage of the reduction in hours.



## Eligibility Requirements:

- Unemployment taxes must be current
- Experience account balance must have “positive reserve”
- Must have paid wages for 12 of the previous quarters



## WORK-SHARE PLANS

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

Work-Share Plan  
Application

Import

Cancel

### WORK-SHARE PLAN APPLICATION EMPLOYEES

Welcome to the Michigan UIA Work-Share Application. You will be asked a series of questions to determine if your proposed Work-Share Plan can be approved by UIA. Confirmation of your approved plan, or an explanation of the reason(s) why your plan cannot be approved, will be sent to you today via a web notice after the application has been submitted. Please provide responses to the following questions and statements carefully.

What is the name of the work unit to be covered by your Plan?:

  
*Required*  
*Required*  
*Required*  
*Required*

Required

How many employees work in the affected work unit?:

Are all employees in the unit covered by the proposed Work-Share Plan?:

What is your proposed start date of the Work-Share Plan?:

What is your proposed end date of the Work-Share Plan?:

Does your plan cover the entire 52-week plan period, or just certain weeks?:

Entire Plan Period ☐ Certain Weeks ☐

Is this Work-Share Plan application an amendment for a prior Work-Share Plan?

Yes ☐ No ☐

What is the percentage of work reduction proposed for this unit?:

*Required*

#### Please read the following carefully:

I will provide full and complete reports to the unemployment agency relating to the operation of this Work-Share plan as required by the unemployment agency.

I agree ☐ I disagree ☐

I will not hire new employees in, or transfer employees to, the work unit covered by this plan during the effective period of the Work-Share plan.

I agree ☐ I disagree ☐





# Work Share, Manage Plan

## WORK-SHARE PLANS

To view details or modify an existing approved Work-Share plan, please select from the list below. To begin a new Work-Share plan application please click the button to the right.

**Work-Share Plan  
Application**

Filter

Plan Number	Unit Name	Reduction %	Begin	End	Status			
	REVENUE	45%	01-Feb-2015	05-Sep-2015	Approved	<a href="#">View Plan</a>	<a href="#">File Certification</a>	<a href="#">Terminate Plan</a>





## Work Share questions?

Call 844-967-5747

- Option 1 – employers interested in additional information about work share
- Option 2 – assistance with enrollment
- Option 3 – employers or claimants with questions about your active Work Share plans



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# YOUR TAX ACCOUNT

2017 Employer Seminar

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# Liability for Unemployment Insurance

- Section 41(1) of MES Act:
  - Employing unit pays \$1,000 or more in wages for covered employment in a calendar year, or
  - Employing unit has at least one employee in covered employment in at least 20 different calendar weeks in a calendar year. The weeks do not have to be consecutive and it does not have to be the same employee.
- Section 41(2) of MES Act:
  - Employing unit acquires an existing business that was already determined by UIA to be a liable employer.



# Liability for Unemployment Insurance

- Section 41(5) of MES Act:
  - Employing unit has at least ten employees performing agricultural services for some portion of a day in at least 20 different calendar weeks in the previous or current calendar year. The weeks do not have to be consecutive and it does not have to be the same employee.
  - Paid remuneration in cash of \$20,000 or more to employees performing agricultural service.
- Section 41(6) of MES Act:
  - Employing unit paid cash remuneration of \$1,000 or more for domestic services in a calendar quarter in the previous or current calendar year.



# Types of Employers

- Contributing
  - For profit employer
  - Non-profit employer that has not elected to be reimbursing
- Reimbursing
  - Non- profit employer that has elected to be reimbursing and has Section 501(c)(3) status from the IRS
  - Governmental entity (city, county, township, school district)
  - Indian Tribes and Tribal Units



# eRegistration



[Michigan.gov Home](#)

[UIA Home](#)

[Welcome Page](#)

[Contact Us](#)

## ≡ eRegistration

Click the, **Start eRegistration**, button to begin the eRegistration process.

[Start eRegistration](#)

### REGISTRATION<sup>0</sup>

#### FIND A PREVIOUSLY SAVED/SUBMITTED EMPLOYER REGISTRATION:

FEIN:

Required

Required

Confirmation #:

Required

Format: 99-9999999

- If you have saved an application to finish at a later time, it will appear in the **Requests** list below.
- Completed applications as well as partially completed applications will be available in the **Requests** list for 90 days from the day your application was submitted.
- If your Request states '**RESUME**' then the application was saved but NOT submitted. To continue your application press the RESUME link to view the incomplete application. To edit the application, select the 'Change' link on the left side of the screen to continue the application.
- If your Request states '**VIEW**' then your application was submitted. Please return in 2-3 business days to check the status of your application.

#### REQUESTS

[Filter](#)

View/Edit	FEIN	UIA Account #	UIA Status	Treasury Status	Date
-----------	------	---------------	------------	-----------------	------

You will need Adobe Reader to view PDF forms.  
Click the image on the right to download the Adobe Reader.





# eRegistration - Step 1

## Select Registration Reasons



### E-REGISTRATION FOR MICHIGAN TAXES - SELECT REASONS

**IMPORTANT INFORMATION:** Please read the following information pertaining to the new tax law.

**Corporate Income Tax:**

On May 25, 2011, Governor Rick Snyder signed Public Act 38 of 2011, officially enacting the Corporate Income Tax (CIT), effective January 1, 2012.


The Corporate Income Tax will replace the Michigan Business Tax (MBT), which expires December 31, 2011.

Beginning January 1, 2012, an entity that files federal income tax as a C Corporation must register for Corporate Income Tax if it has annual gross receipts, apportioned or allocated to Michigan, greater than \$350,000.

Financial institutions and insurance companies must register for CIT regardless of their level of gross receipts.

The Corporate Income Tax Act (CITA) imposes a 6% business income tax, except that insurance companies and financial institutions pay special taxes.

To obtain more information on the Corporate Income Tax, please go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury).

Check the boxes that best describe the reasons for this application. 

Note: multiple boxes can be selected.

- ☐ Started a New Business
- ☐ Reinstated an Existing Account(s)
- ☐ Hired Employee / Hired Michigan Resident 
- ☐ Incorporated / Purchased an Existing Business
- ☐ Acquired / Transferred All / Part of a Business
- ☐ Added a New Location(s)
- ☐ PEO: Client Level Reporting
- ☐ Report Wages After Total Transfer / Sale of Business
- ☐ Other (explain)

OK

Cancel





# eRegistration - Step 2

## Liability Question for Michigan Unemployment Taxes

### LIABILITY QUESTION FOR MICHIGAN UNEMPLOYMENT TAXES

**Instructions:** It is important to read the entire page to determine if you must register for Michigan Unemployment Taxes.

- If you are registering a new business and you meet one of the criteria listed below, check 'Yes' and continue.
- If you changed the entity type of your existing business (e.g. from sole proprietor to partnership, or incorporating a sole proprietorship or partnership) you must obtain a new UIA Account Number. Check 'Yes' and continue.
- If you have a UIA Account Number and you are acquiring/purchasing all or part of another business, check 'No' and continue.

**NOTE:** Liability to pay Michigan Unemployment Taxes only occurs when an employing unit meets any of the following criteria:

- Pays \$1,000 or more in gross wages for covered employment in a calendar year.
- Has one or more employees in 20 different weeks within a calendar year.
- Acquires all or part of an existing Michigan business. You **must** also complete Schedule B - Successorship (Steps 11 & 12) Questionnaire.
- Pays at least \$1,000 cash, not including room and board, for domestic (household) service within a calendar quarter.
- Pays at least \$20,000 cash, not including room and board, for agricultural service within a calendar quarter, **OR** employs at least 10 agricultural workers in each of 20 different weeks in the current or previous calendar year.
- Elects coverage under the terms of the MES Act.
- Is subject to federal unemployment tax (FUTA).

When any one of the above criteria is met, you must complete Schedule A - Liability Questionnaire (Step 10).

**If it is subsequently discovered that information has been omitted at the time of completing this registration form, it will be presumed that you intentionally concealed information, for which you may be subject to the civil and/or criminal penalties provided in Sections 54 and 54b of the Michigan Employment Security (MES) Act.**

You must also begin filing Form UIA 1028, Employer's Quarterly Wage/Tax Report. Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. Report due dates are: Apr 25, July 25, Oct 25, and Jan 25.

Are you registering for a UIA Employer Account Number?

Yes

Receive Your UIA Correspondence Electronically

☐ **Go Green!** Check this box if you would like to receive UIA correspondence electronically.

OK

Cancel



# eRegistration - Step 3

eRegistration » New Registration

STEPS 3 OF 12 COMPLETED

Step 1: [Select Registration Reasons](#)  
*Registration Reason: Started a New Business*

Step 2: [Answer Liability Question for Michigan Unemployment Taxes](#)  
*You have chosen to register for Michigan Unemployment Taxes.*

FEIN?×

TREASURY 518 E-REGISTRATION FOR MICHIGAN TAXES - FEIN

Please enter the Federal Employer Identification Number (FEIN) of the business registering with the Michigan Department of Treasury and/or the Unemployment Insurance Agency. If you do not have your Federal Employer Identification Number, click here to obtain one from the [IRS Website](#).

Federal Employer Identification Number:

Required

Required  
Format: 99-9999999

OK

Cancel

LEGEND

Click to view more information

The Step is Complete

The Step Contains Errors

Required

Required

Required fields designated by:

- A triangle in the top left corner
- A tooltip that says required

Required fields, left blank, will block the availability of future steps.

Submit

Save and finish later

Cancel



# eRegistration - Step 4

## Business Information



### TREASURY 518 E-REGISTRATION FOR MICHIGAN TAXES - BUSINESS INFORMATION

FEIN: 38-9999999

Company Name or Owner's Full Name (include, if applicable, Corp, Inc, PC, LC, LLC, LLP, etc.):

Business Email Address:

Required

Business Fax:

Business Ownership Type:

Required

Are you incorporating an existing business?

Required

Business Name, Assumed Name or DBA (as registered with the county):

Required

Business Phone Country

USA

Business Telephone:

Required

Required

Are you incorporated?

No

Purchasing an existing business?

Required

Business Category:

Required

Define your Business Activity:

Required

Business Type:

Required

What products, if any, do you sell (sold to final consumer)?

Number of Business Locations in MI:  Required

Are you a Seasonal Employer?

Required

Operating as an Employee Leasing Company?

Required

In what month does the business open?

0

Close?

0

Employee Leasing License Number:

Do you use a Payroll Service?

Yes

Search for Payroll Provider By Entering At Least The First Two Letters:

adp

Search

Selected Service Provider: ADP

**Information about Power of Attorney (POA) for Unemployment Agency Only:** If you have a payroll service provider they will need to add the UIA account number assigned for this business utilizing the Update Client Level Reporting task from their MiWAM account in order to be recognized as an authorized representative with POA/MiWAM authorizations for the business being registered.

OK

Cancel



# eRegistration - Step 7

**Business And Location Address** ? x

**LOCATION INFORMATION**

**Legal Address**

Address Line 1

Address Line 2

Unit Type

Country

State / Province

Unit

City

ZIP / Postal

Required

Required

Required

**Mailing Address**  
(Leave blank, if same as Legal)

Address Line 1

Address Line 2

Unit Type

Country

State / Province

Unit

City

ZIP / Postal

☐ Check this box if your business address is not in the State of Michigan

**Business/Physical Address**  
(Leave blank, if same as Legal)

Address Line 1

Address Line 2

Unit Type

Country

State / Province

Unit

City

ZIP / Postal

OK Cancel



# eRegistration - Step 10

**Schedule A** ? x

**UIA 1009E SCHEDULE A - LIABILITY QUESTIONNAIRE**

On what date did/will you first employ anyone in Michigan?  
01-Feb-2017

Choose the item which best describes your business  
Section 1 - Employers other than agricultural or domesti

**SECTION 1. Employers Other Than Agricultural or Domestic/Household**

Select an employer type (if applicable).  
[Dropdown menu]

If you have had a gross payroll of \$1,000 or more within a calendar year, enter the date it was reached or will be reached.  
05-Feb-2017

If you have had 20 or more calendar weeks in which one or more persons performed services for you within a calendar year, give the date the 20th week was reached or will be reached. The weeks do not have to be consecutive nor the persons the same.  
[Date field]

OK Cancel



# eRegistration - Step 11

## Schedule B - Successorship Questionnaire: Part 1



### SCHEDULE B - SUCCESSORSHIP QUESTIONNAIRE

**You must complete all the items in this application accurately and completely. Failure to do so will be evidence of intentional misrepresentation and may subject you to the civil and/or criminal penalties provided in Sections 54 and 54b of the Michigan Employment Security (MES) Act.**

#### Successorship Reporting Requirement:

If you have acquired any part of the Michigan assets, trade or business of another employer, by purchase, rental, lease, inheritance, merger, foreclosure, bankruptcy, gift or any other form of transfer, you must provide the following information. If you made multiple acquisitions, you must provide the following information. If you made multiple acquisitions, you must complete a separate UIA Schedule B for each Acquisition. If you made no acquisitions, you are still required to answer the following questions.

If subsequent to completing this registration form, you transfer the assets (by sale or transfer), or business (products/services), in whole or in part, to a new or previously existing business in Michigan, you must notify this Agency **immediately** by completing and submitting an additional Schedule B.

Federal Employer Identification Number (FEIN): 38-5555555

1. In the past 6 years, have you formed, acquired or merged with a business by any means?

No   
0

If yes, how many businesses have you formed, acquired or merged with by any means?

2. At the current time, are you forming or acquiring a business by any means?

Yes   
1

If yes, how many businesses are you forming or acquiring by any means?

3. At the current time, are you incorporating an existing business entity?

No   
0

If yes, how many businesses are you incorporating from an existing business entity?

4. At the current time, are you merging, by any means, with one or more business entities?

No   
0

If yes, how many businesses are you merging, by any means?

5. Are you intending to form a business at a future time, by any means?

No

OK

Cancel



# eRegistration - Step 12 Part 1

## Schedule B - Successorship Questionnaire: Part 2

?

Record 1

Record 1

Add a Record

### SCHEDULE B - SUCCESSORSHIP QUESTIONNAIRE

#### PART 1: QUESTIONS ABOUT PRIOR OR CURRENT BUSINESS FORMATIONS, ACQUISITIONS OR MERGERS

For the following business formation, acquisition or merger type, the employer must indicate the pertinent business name, address and UIA Account Number in the space provided.

Former Owner's UIA Acct.#:

Required

Former Owner's FEIN:

Required

Required

Corporate Name or DBA:

Required

Former Owner's Name:

Required

Format: 99999999 999

#### Address

Address line 1:

Required

Address line 2:

Country:

USA

Unit Type:

Unit:

City:

Required

State:

Required

ZIP:

Required

a. If you formed a new business, what assets did you acquire from the previously existing business? (check all that apply)

☐

Land

☐

Furniture/Fixtures

☐

Inventory

☐

Goodwill

☐

Trade

☐

None

☐

Building

☐

Equipment

☐

Accounts Payable

☐

Employees

☐

Customer Accounts

b. If you purchased, acquired or merged with an existing business by any means (including lease), what assets did you acquire? (check all that apply)

☐

Land

☐

Furniture/Fixtures

☐

Inventory

☐

Goodwill

☐

Trade

☐

None

☐

Building

☐

Equipment

☐

Accounts Payable

☐

Employees

☐

Customer Accounts

c. What was the business activity of the previous business?

Required



# eRegistration - Step 12 Part 2

## PART 2: ACQUISITION INFORMATION

Please respond to the following questions as they apply to the business identified in Part 1 on this form.

- |  |                       |   |                                     |
|--|-----------------------|---|-------------------------------------|
| 1. Did you acquire all, part or none of the <b>assets</b> of the former business listed in PART 1?   | <div>Required ▾</div> | Percent? <input type="text" value="0"/>                           | Date Acquired: <input type="text"/> |
| 2. Did you acquire all, part, or none of the <b>organization</b> (employees/payroll/personnel) of the former business listed in PART 1?  | <div>Required ▾</div> | Percent? <input type="text" value="0"/>                           | Date Acquired: <input type="text"/> |
| 3. Did you acquire all or part of the employees/payroll/personnel of any former business by leasing any of those employees/payroll/personnel? [If yes, you must <b>submit a copy</b> of the lease agreement] | <div>Required ▾</div> |   |                                     |
| 4. Did you acquire all, part, or none of the <b>trade</b> (customers/accounts) of the former business listed in PART 1?  | <div>Required ▾</div> | Percent? <input type="text" value="0"/>                           | Date Acquired: <input type="text"/> |
| 5. Did you acquire all, part, or none of the Michigan <b>business</b> (products/services) of the former business listed in PART 1?   | <div>Required ▾</div> | Percent? <input type="text" value="0"/>                           | Date Acquired: <input type="text"/> |
| 6. Was the Michigan business listed in PART 1 above being operated at the time of acquisition? If no, enter the date it ceased operation.  | <div>Required ▾</div> | If no, enter date ceased <input type="text"/>                     |                                     |
| 7. Are you conducting the Michigan business you acquired?  | <div>Required ▾</div> |   |                                     |
| 8. Is your Michigan business substantially owned or controlled in any way by the same interests that owned or controlled the organization, business or assets of a former business?                          | <div>Required ▾</div> | If yes, enter balance owed: <input type="text"/>                  |                                     |
| 9. Did you hold any secured interest in any of the Michigan assets acquired?   | <div>Required ▾</div> | <input type="text" value="0"/>                                    |                                     |
|  |                       | Whole dollars amount only (\$): <input type="text" value="0.00"/> |                                     |
| 10. What was the reasonable value of the Michigan organization, trade, business or assets acquired?  |                       | <input type="text" value="0.00"/>                                 |                                     |

Delete this Record Copy row Add a Record

OK

Cancel





# eRegistration Signature and Confirmation

## SUBMIT YOUR APPLICATION FOR E-REGISTRATION

Applicant must read the following statement carefully before clicking Submit button:

I hereby certify that, under penalty of perjury, all of the information submitted in this application is true and complete. I am aware that submitting false information or omitting pertinent or material information in connection with this application is grounds for rejection of my tax registration forms and may subject me to civil or criminal penalties.

First Name:	Middle Name:	Last Name:	Business Title:	Company Name:	Telephone #:
<input type="text" value="Required"/>	<input type="text" value="Required"/>	<input type="text" value="Required"/>	<input type="text" value="Required"/>	<input type="text" value=""/>	<input type="text" value="Required"/>

Click the **Submit** button to submit your application for e-Registration. Once you click the Submit button, you cannot modify your request.

Submit

Save and finish later

Cancel

## eRegistration » New Registration » Confirmation

### CONFIRMATION

Confirmation - Please Print this Page for your Records

**IMPORTANT INFORMATION:** Please read the following information pertaining to a new tax law.

#### Michigan Tax Change Information

On May 25, 2011, Governor Rick Snyder signed legislation enacting into law the Michigan Corporate Income Tax (CIT). The CIT took effect January 1, 2012, and replaced the Michigan Business Tax (MBT), except for certain businesses that wish to retain certain certificated credits.

Michigan's Corporate Income Tax (CIT) imposes a 6 percent income tax on entities that are treated as C Corporations for federal income tax purposes. Insurance companies and financial institutions pay special taxes.

To obtain more information on the Michigan Corporate Income Tax, please go to [www.michigan.gov/treasury](http://www.michigan.gov/treasury)

Thank you for submitting your e-Registration for Michigan Taxes!

Please return to e-Registration in 2-3 business days to check the status of your application. Use the following information below to locate and track your registration status:

- FEIN: 38-5555555
- Confirmation ID: 0-777-190-208



# eRegistration Information

## Information from the Unemployment Insurance Agency:

Your application for Unemployment Taxes will be electronically sent to the Unemployment Insurance Agency (UIA).

If the status of your registration is Complete, your UIA Account Number will be displayed.

The base tax rate for a newly established business is 2.7% for the first year. If you have acquired, purchased, merged, or incorporated an existing business, your base tax rate will be determined after the transfer of rating experience from your predecessor. You will receive a tax rate and a status determination by mail in 7-10 days, which will include your UIA account number.

If you do not receive this information within this period, please contact Tax Status at (313) 456-2080 or via email at [EmployerLiability@michigan.gov](mailto:EmployerLiability@michigan.gov).

If you have questions regarding your unemployment tax account application then contact the Office of Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636) or 313-456-2300, or by email at [OEO@michigan.gov](mailto:OEO@michigan.gov).

## Please remember to do the following, if applicable:

- Please write your FEIN and UIA Account Number, if available, on **all documentation forwarded to UIA**.
- You must begin filing [Form UIA 1028, Employer's Quarterly Wage/ Tax Report](#). Unemployment taxes are due and payable beginning with the first calendar quarter in which you had payroll. For example, if you register on 07/01/2012 and you had payroll on 03/15/2012, but did not reach \$1,000.00 until 06/04/2012, you are required to file [Form UIA 1028, Employer's Quarterly Wage/Tax Report](#), for quarters ending 03/31/2012 and 06/30/2012. Unemployment taxes are due and payable at the end of each quarter. Due dates are Apr 25, Jul 25, Oct 25 and Jan 25.
- If your mailing address is for an accountant or other representative, complete and submit Form UIA 1488, Power of Attorney, to UIA.
- **Corporations, Limited Liability Companies (LLC), Limited Liability Partnership(LLP)** after you receive your UIA Account Number, email a copy of your Articles of Incorporation or Organization to UIA using the following email address: [EmployerLiability@michigan.gov](mailto:EmployerLiability@michigan.gov).
- **Non-Profit Employers:** If you are electing to be a reimbursing employer, you must submit a copy of your IRS documentation granting your 501(c)(3) status prior to receiving a UIA Account number. This can be emailed to [ReimbursingUnit@michigan.gov](mailto:ReimbursingUnit@michigan.gov).
- **Employers With Leased Employees:** You must submit a copy of your leasing agreement. This can be emailed to [EmployerLiability@michigan.gov](mailto:EmployerLiability@michigan.gov).

The above information may also be faxed to (313) 456-2130, or mailed to:

UIA Tax Office  
PO Box 8068  
Royal Oak, MI 48060-8068

OK

Printable View



# Status Determination

UIA 1183  
(Rev. 08-12)  
Rick Snyder  
GOVERNOR



State of Michigan  
Talent Investment Agency  
Unemployment Insurance Agency  
3024 W Grand Blvd, Detroit, MI 48202  
www.michigan.gov/ui



Authorized By  
MCL 421.1 et seq.  
Bruce Noll  
ACTING DIRECTOR

|||||  
SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

Mail Date: April 25, 2017  
Letter ID: L0037257006  
EAN: 2107453 000  
Name: SAMPLE EMPLOYER

## Determination of Employer Status

Federal ID No:	385555555	Report Due Date:	April 25, 2017
Effective Date of Liability:	February 1, 2017	Date Liability Incurred:	February 5, 2017

## FINDINGS OF FACT

You are liable under Section 41(1) of the *Michigan Employment Security (MES) Act* as a result of the following:

You had a total payroll of \$1,000.00 or more for employment within a calendar year.

Your *Quarterly Wage/Tax Report* is due immediately for all completed quarter(s) from the effective date of liability shown above. This report must be filed online on a quarterly basis; (by the 25th of the month following the end of the quarter) even if you are unable to pay or do not have a payroll for the quarter. If you have no payroll for the quarter and fail to file a timely zero report, you will be assessed penalties for the missing report. Your tax rate determination for the year(s) for which you have been determined to be liable will be mailed to you separately. Note that your tax rate on your *Quarterly Wage/Tax Report* is also indicated when filing online through MiWAM. An employer who is liable for reimbursement payments in lieu of contributions must pay an amount equal to the full amount of regular benefits as well as the amount of extended benefits and training benefits paid during the calendar quarter that is attributable to service in the employ of the employer and that is not reimbursable by the federal government.

If a change in ownership of the business occurs within a calendar quarter, tax reports must be filed by each employer for that portion of the calendar quarter during which each operated the business.



# Status Determination Protest Rights

UIA 1183  
(Rev. 08-12)

Letter ID: L0037257006

This Determination only establishes the employer's status as being a liable Michigan employer and does not preclude the Agency from finding that you are a successor employer under Section 41(2) of the MES Act or issuing another Determination on a new, disputed issue in accordance with any other section of the MES Act if subsequent information raises such issue.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov) or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.

**RIGHT OF PROTEST:** This determination shall become final unless the Agency receives a written request for a redetermination within 30 days after the date of mailing of this notification, as shown above. If the 30th day falls on a Saturday, Sunday, or legal holiday, the protest must be received by the end of the next day which is not a Saturday, Sunday, or legal holiday.

**INSTRUCTIONS FOR FILING PROTEST:** If you elect to protest this notice, please use your MiWAM account or direct your protest to the address shown below. Please ensure you reference the Letter ID shown at the top of this form.

Unemployment Insurance Agency  
Tax Office  
PO Box 8068  
Royal Oak, Michigan 48068-8068

*DISCLAIMER: If the facts or circumstances upon which this liability decision is made are found to be different or have changed since issuance, the liability found in this form may change as a new decision regarding liability.*



# Status Determination Protest - MiWAM

SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES



## MY ACCOUNTS

More...

UI Tax	2107453 000	SAMPLE EMPLOYER	0.00
--------	-------------	-----------------	------



PERIODS RECENT ITEMS ACCOUNT SERVICES NAMES AND ADDRESSES



## PERIODS

30-Jun-2017	0.00
-------------	------

31-Mar-2017	0.00
-------------	------





# Status Determination Protest - MiWAM

PERIODS RECENT ITEMS ACCOUNT SERVICES NAMES AND ADDRESSES

## REPORTS AND PAYMENTS

<a href="#">Automated Payments</a>	Schedule Automated Payment(s) (Desktop mode only)
<a href="#">Voluntary Payment</a>	Voluntary Payment - Do NOT use this task to pay tax liability.
<a href="#">Yearly Wage Evaluation</a>	Evaluation Wages for a Year

## ACCOUNT MAINTENANCE

<a href="#">App Det Emp Status</a>	Application for Determination of Employment Status
<a href="#">App for Seasonal Employer</a>	Application for Designation as a Seasonal Employer
<a href="#">Apply for Credits</a>	Apply for Refunds / Overpayment
<a href="#">Disclosure of Account</a>	Disclosure of Account
<a href="#">Discontinuance of Business</a>	Discontinuance of Business
<a href="#">IRS Certification of Account</a>	IRS Certification of Account
<a href="#">Michigan Tax Credit</a>	Michigan Tax Credit
<a href="#">Tax Rate History</a>	Tax Rate History
<a href="#">Transfer of Business</a>	Standalone Request for Transfer of Business

## TAX ISSUES AND ASSESSMENTS

<a href="#">Clearance of Account</a>	Clearance of Account
<a href="#">Request for Waiver</a>	Request for Waiver of Penalty & Interest
<a href="#">Tax Protest</a>	Tax Protest

## BENEFIT SERVICES

<a href="#">Bulk Vacation, Holiday, Bonus</a>	Report Vacation, Holiday, Bonus Pay For Multiple Employees
<a href="#">Determinations and Decisions</a>	Issue Status and Protestable Determinations
<a href="#">School Denial</a>	School Recess Period Questionnaire
<a href="#">Seeking Work Waiver</a>	Request for Registration and Seeking Work Waiver (RSW)
<a href="#">View Benefit Charges &amp; Credits</a>	View & Protest Benefit Charges and Credits - 1770/1136



# Status Determination Protest - MiWAM

Home - My Accounts » Account: 2107453 000 » Tax Protest Summary

Log Off

View status of prior tax protests and appeals below or click **Add Tax Protest/Appeal** to create a new tax protest or appeal.

[Add Tax Protest/Appeal](#)

This list is of all Tax Protests and Appeals that are Received or In Progress, or Resolved within the last 35 days.

## TAX PROTESTS AND APPEALS SUMMARY

Show History Filter

Date Created	Case ID	Confirmation #	Protest Type	Case Stage	Date Staged
--------------	---------	----------------	--------------	------------	-------------

### Attachments

Add

Name:

CHOOSE TAX PROTEST/APPEAL TYPE

EAN: 2107453 000

Rate Protest/Appeal

Status Protest/Appeal

Collection Protest/Appeal

### DETAILS OF ITEM BEING PROTESTED/APPEALED

Letter ID

Letter Mail Date

### ISSUE BEING PROTESTED/APPEALED

Date of Liability

Successorship

Seasonal Status

Liability Status

Other

☐☐☐☐☐

Required

Incorrect FEIN

Wages

Termination of Account

Employer Leasing Company

Other Detail:

☐☐☐☐

Localization

Services

Captive Provider

☐☐☐

### REASON FOR PROTEST/APPEAL

Explain

Required

**Attachment Instructions:** To add the attachment please click 'Add' on the top of the page.  
To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.  
**Max file size is 5 megabytes.**



Submit

Cancel









# Tax Rate – Contributing Employers

## TAX RATE AND EXPLANATION OF TERMS

For Assistance Call 313-456-2010

Years of Liability	TABLE- A Section 19(a)(1) of the Act All Employers Except Those Covered by Table B	Table B - Section 19(a)(1) of the Act Only for Employers in the Construction Industry
1	2.7% + 1/3 CBC	Average construction contractor rate as determined by the Agency + 1/3 CBC
2	2.7% + 2/3 CBC	Average construction contractor rate determined by the Agency + 2/3 CBC
3 and over	CBC+ABC+NBC	CBC+ABC+NBC

### Obligation Assessment:

- Section 26a of the MES Act
- Levied against all contributing employers and money paid under it are not credited to the employer's experience account.
- 2017 OA ratio = 0.187277
- 2017 Base assessment = \$63
- 2017 Taxable Wage Base for calculation is \$9,000



# Tax Rate – Effect of Missing Tax Report

- If any of the tax reports needed for the computation period are missing (not filed), the employer will receive a computed tax rate plus a 3.0% non-reporting penalty added to their tax rate.
- If none of the required tax reports are filed, the rate will be set at the highest rate applicable for the number of years in business plus a 3.0% non-reporting penalty.
- For fully experienced employers, the rate could be 10.3% plus 3.0% = 13.3%. (not including the OA)
- If the missing reports are filed within 30 days of the tax rate determination, the non-reporting penalty is removed.
- Beyond the 30 days but up to one year, the non-reporting penalty can be reduced to 2.0%.



# Tax Rate Determination Protest - MiWAM

Home - My Accounts » Account: 2107453 000 » Tax Protest Summary

Log Off

View status of prior tax protests and appeals below or click **Add Tax Protest/Appeal** to create a new tax protest or appeal.

[Add Tax Protest/Appeal](#)

This list is of all Tax Protests and Appeals that are Received or In Progress, or Resolved within the last 35 days.

## TAX PROTESTS AND APPEALS SUMMARY

Show History Filter

Date Created	Case ID	Confirmation #	Protest Type	Case Stage	Date Staged
--------------	---------	----------------	--------------	------------	-------------

## Attachments

Add

Name:

CHOOSE TAX PROTEST/APPEAL TYPE

Rate Protest/Appeal

Status Protest/Appeal

Collection Protest/Appeal

EAN: 2107453 000

## DETAILS OF ITEM BEING PROTESTED/APPEALED

Letter ID

Letter Mail Date

## ISSUE BEING PROTESTED/APPEALED

Tax Rate

Discrepancy in benefit charges

Non reporting penalty

Other

☐☐☐☐

Required

Discrepancy in payroll

Discrepancy in Taxes Credited

Other Detail:

☐☐

## REASON FOR PROTEST/APPEAL

Explain

Required

**Attachment Instructions:** To add the attachment please click 'Add' on the top of the page.  
To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.  
**Max file size is 5 megabytes.**



Submit

Cancel



# Taxable Wage Base Reduction

- Applies only to contributing employers
- Section 44(4) of the MES Act
- Beginning in 2016 this is an annual taxable wage base assignment
- Employer must not be \$25 or more delinquent in the payment of unemployment contributions, penalties or interest by 2/15 of the calendar year for which the reduction would apply
  - Exception is if the employer has filed a timely protest or appeal to a notice of assessment or if the assessment is not yet final
- Employer has no missing returns
- If the employer is a domestic employer, all contributions, interest and penalties must be paid by the due date of the 4<sup>th</sup> quarter return for the calendar year for which the taxes are accrued (again the balance must be under \$25)
- If newly liable for unemployment taxes, must register in the year liability is reached



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Taxable Wage Base Reduction Denial Letter

UIA 6354  
(Rev. 10-16)  
Rick Snyder  
GOVERNOR



State of Michigan  
Talent Investment Agency  
Unemployment Insurance Agency  
3024 W Grand Blvd, Detroit, MI 48202  
[www.michigan.gov/uia](http://www.michigan.gov/uia)



Authorized By  
MCL 421.1 et seq.  
Bruce Noll  
ACTING DIRECTOR

Mail Date:  
Letter ID:  
EAN:  
Name:

## Notice of Continuation of \$9,500 Taxable Wage Base

Dear Employer:

Section 44(4) of the *Michigan Employment Security (MES) Act* states that if on June 30th of the preceding year the balance of the unemployment compensation fund equals or exceeds \$2.5 billion and the agency has determined that the balance will remain at or above \$2.5 billion for the succeeding calendar quarter, the taxable wage limit for the next calendar year is \$9,000 for an employer that is not delinquent in the payment of unemployment contributions, penalties, or interest.

This notice is to inform you that because of the outstanding delinquency and/or missing the *Employer's Quarterly Wage/Tax Report* on your UIA account, you are not qualified for a reduction in your taxable wage base for calendar year 2017. The current amount of delinquency on your account as of the mail date of this letter is \$55.00.

If you would like to submit a payment, it is recommended that you use your MiWAM account at [michigan.gov/uia](http://michigan.gov/uia). If paying by check please print your UIA employer number on your check and make it payable to: **State of Michigan-UIA** and use Form UIA 4101, *Employer's Quarterly Tax Payment Coupon*, found on the UIA website under Employer Forms. Leave the quarter/year field on UIA 4101 blank.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov) or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Taxable Wage Base Reduction Approval Letter

UIA 6352  
(Rev. 10-16)  
Rick Snyder  
GOVERNOR



State of Michigan  
Talent Investment Agency  
Unemployment Insurance Agency  
3024 W Grand Blvd, Detroit, MI 48202  
[www.michigan.gov/uia](http://www.michigan.gov/uia)



Authorized By  
MCL 421.1 et seq.  
Bruce Noll  
ACTING DIRECTOR

Mail Date:  
Letter ID:  
EAN:  
Name:

## Notification of Reduced Taxable Wage Base for Qualified Employers

Dear Employer:

Section 44(4) of the *Michigan Employment Security (MES) Act* states that if on June 30th of the preceding year, the balance of the unemployment compensation fund equals or exceeds \$2.5 billion and the agency has determined that the balance will remain at or above \$2.5 billion for the entire succeeding calendar quarter, the taxable wage limit for the next calendar year is \$9,000 for an employer that is not delinquent in the payment of unemployment contributions, penalties, or interest.

You have qualified for the decreased taxable wage base for the calendar year 2017.

If you have any questions about your notice, please contact the UIA's Office of Employer Ombudsman (OEO) by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov), or at 1-855-4UIAOEO (855-484-2636)). TTY customers call 1-866-366-0004.



# Report Filing – Apportionment

- Sections 13(3) and 15a of the MES Act
- Contributing employers only
- 25 or fewer employees during the pay period that includes January 12<sup>th</sup> of the prior year.
- 50% or more of the total taxes due for the prior year were due in the 1<sup>st</sup> quarter
- Election must be made when the 1<sup>st</sup> quarter return is filed
- Allows the distribution of the taxes due for the 1<sup>st</sup> quarter across all 4 quarters for the calendar year without interest



# Report Filing – MiWAM Limited Access

Home - My Accounts

Log Off

**WELCOME!** Please select a service or account listed below.

**User Information:** You are signed in as 2107453



My Profile



ALERTS

✓ There are no alerts



I WANT TO

[View Employer Handbook](#)  
[Send Unemployment a Message](#)  
[Submit Authorization Code](#)  
[Apply for WOTC](#)  
[Request Benefit Charges File](#)

\*\*--\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

REPORTS AND PAYMENTS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES

You may file and pay for outstanding quarters, and also make payments to quarters with a balance.

All payments will be report payments.

UIA Number	Quarter	Due Date		Report	Chargeable
2107453 000	31-Dec-2017	25-Jan-2018	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	30-Sep-2017	25-Oct-2017	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	30-Jun-2017	25-Jul-2017	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	31-Mar-2017	25-Apr-2017	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>







# Report Filing – MiWAM



Michigan  
Unemployment Insurance Agency  
Department of Talent and Economic Development | Talent Investment Agency



Home - My Accounts » Qtrly Wage/Tax Report

Log Off

## QUARTERLY WAGE/TAX REPORT

[VIEW FILE FORMAT](#)

All liable employers are required by Section 13 of the Michigan Employment Security (MES) Act, (MCL 431.13) and Administrative Rule 421.121 of the Unemployment Insurance Agency (UIA), to disclose their tax liability by filing a quarterly tax report.

**For All Employers:** A penalty of \$50 is assessed for the first quarter that the wage information is received by the Unemployment Insurance Agency (UIA) after the due date. A penalty of \$250 is charged for each subsequent quarter that the wage information remains un-submitted. Interest accrues at the rate of 1% per month (computed on a daily basis) on all taxes or reimbursements remaining unpaid after the due date as provided by Section 15(a) of the MES Act.

**For Contributing Employers:** A penalty of 10% of the tax due for the quarter, minimum charge of \$5 and a maximum charge of \$25, is assessed for each quarter that the tax information is received by UIA after the due date.

**For Reimbursing Employers:** A penalty of \$10.00 is assessed for each quarter that tax information is received by UIA after the due date.

**Family Employment:** Does the employee, alone or in combination with his/her child or spouse, own more than 50% of the shares of the business? OR, does the parent(s) of the employee who is under the age of 18 own more than 50% of the shares of the business? If the answer to either of these questions is "Yes", check the box for family employment. For more information on family employment, see Sections 43(g), 46(g) and (h) of the MES Act.

**Out of State Wages:** Report gross year-to-date wages for the employee in the first quarter the employee is paid wages in Michigan when UI taxes on these wages has been paid to another state for the same calendar year. The UI tax on these wages off-sets UI tax liability on Michigan wages up to the taxable wage limit in Michigan.

**Visa Wages:** Public Act 241 of 2014 excludes the payment of unemployment benefits to the holders of J-1 visas in these categories: international visitors, government visitors, camp counselors and au pairs, and to all holders of H-2B visas. Unemployment taxes are not due on the wages paid to these employees. These visa wages need to be reported quarterly so that the obligation assessment is paid on these wages to Michigan's annual taxable wage limit.

If you have filed your UIA 1028 online and wish to submit your payment in the form of a check, please attach the payment coupon, UIA 4101, found under the Forms link at [www.michigan.gov/uia](http://www.michigan.gov/uia).



# Report Filing – MiWAM

QUARTER ENDING DATE: 3/31/2017

Taxable Wage Limit: \$9,000.00

Gross Wages: \$0.00

Excess Wages: \$0.00

Out of State Wages: \$0.00

**Taxable Wages: \$0.00**

Calculated Tax Rate: 2.70%

Calculated Tax Due  
(Rounded): \$0.00

Obligation Assessment and  
Other Rate Factors: 1.21%

OA and Other Factors Tax  
Due: \$0.00

**Total Tax Due: \$0.00**

Apportionment Election

**Not Elected**

Audited Report ☐

Is this the Final Report for this business?

Yes

No



Provide the number of all **full-time** employees and **part-time workers** who worked during or received pay for the pay period which includes the 12th of the month:

January

February

March

0

0

0

Note: When initially filing, the Wage Detail section is pre-populated with up to 250 employee records. Additional records may be added manually or through the 'Import' functionality.

## WAGE DETAIL

Out of State Wages

Visa Wages

Filter

	SSN	Last Name	First Name	Middle Init.	Wages	Family Emp	In Error
						<input type="checkbox"/>	<input type="checkbox"/>

Import

Submit

Save and finish later

Cancel



# Report Filing – MiWAM


QUARTER ENDING DATE: 3/31/2017

---

Taxable Wage Limit: \$9,000.00


Gross Wages: \$17,000.00


Excess Wages: \$3,000.00


Out of State Wages: \$0.00 


---

**Taxable Wages: \$14,000.00**

Calculated Tax Rate: 2.70% 


Calculated Tax Due \$378.00  
(Rounded): 

Obligation Assessment and Other Rate Factors: 1.21% 


OA and Other Factors Tax Due: \$169.40 

---

**Total Tax Due: \$547.40**

Apportionment Election **Not Elected** 

Audited Report ☐





Is this the Final Report for this business?   

Provide the number of all **full-time** employees and **part-time workers** who worked during or received pay for the pay period which includes the 12th of the month:

January  February  March

Note: When initially filing, the Wage Detail section is pre-populated with up to 250 employee records. Additional records may be added manually or through the 'Import' functionality.

**WAGE DETAIL**




SSN	Last Name	First Name	Middle Init.	Wages	Family Emp	In Error
***-**-6789	EMPLOYEE	ONE		5,000.00	<input type="checkbox"/>	<input type="checkbox"/>
***-**-7891	EMPLOYEE	TWO		12,000.00	<input type="checkbox"/>	<input type="checkbox"/>
					<input type="checkbox"/>	<input type="checkbox"/>

2 Rows

Out of State Wages

Visa Wages

Filter





# Payment Option – MiWAM

≡ Home - My Accounts

Log Off

WELCOME! Please select a service or account listed below.

User Information: You are signed in as 2107453



My Profile



ALERTS



I WANT TO

\*\*\_\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

Effective Balance: \$547.40

[View Employer Handbook](#)  
[Send Unemployment a Message](#)  
[Submit Authorization Code](#)  
[Apply for WOTC](#)  
[Request Benefit Charges File](#)

REPORTS AND PAYMENTS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES

You may file and pay for outstanding quarters, and also make payments to quarters with a balance.

All payments will be report payments.

UIA Number	Quarter	Due Date		Report	Chargeable
2107453 000	31-Dec-2017	25-Jan-2018	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	30-Sep-2017	25-Oct-2017	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	30-Jun-2017	25-Jul-2017	<a href="#">File Now</a>	Combined Report	<input type="checkbox"/>
2107453 000	31-Mar-2017	25-Apr-2017	<a href="#">Pay</a>	Combined Report	<input type="checkbox"/>

4 Rows



[Michigan.gov Home](#) | [TED Home](#) | [Contacts](#) | [UIA Home](#)  
[Accessibility Policy](#) | [Privacy Policy](#) | [Link Policy](#) | [Security Policy](#)



# Payment Profile – MiWAM

Home - My Accounts » **Payment Profile**

Log Off

To Add a Payment, please set up an e-Payment profile. Once your e-Payment profile has been validated, you will receive a notification and may proceed with Adding a Payment.

## Payment Profile

PAY TO THE  
ORDER OF

Unemployment Insurance Agency

JPMORGAN CHASE

Account Holder First Name

SAMPLE

Account Holder Last Name

EMPLOYER

Bank Account Type

Checking - Business

Routing Number

072000326

Routing Number Verify

072000326

Account Number

123456789

Confirm Account Number

123456789



Save

Cancel





# Payment Profile – MiWAM

From: Do Not Reply - UIA <MIDAS-Undeliverables@michigan.gov>  
To: MiWAMSupport  
Cc:  
Subject: Testing: MIS Payment Profile Request Successful

Dear Sample Employer,

Congratulations! Your request to create your ePayment profile was successful. This profile allows you to submit secure easy electronic payments to UIA any time, day or night. To ensure payments are timely, please submit at least two days prior to the due date to allow sufficient time to process and post the payment to your account.

Unemployment taxes are due and payable on the 25th day after the end of each quarter. Due dates are Apr 25, Jul 25, Oct 25 and Jan 25.

This email was sent from a notification-only address that cannot accept incoming email. Please do not reply to this message. If you have questions regarding your unemployment account then contact the Office of the Employer Ombudsman (OEO) at 1-855-4UIAOEO (855-484-2636) or by email at [OEO@michigan.gov](mailto:OEO@michigan.gov).

If you have reason to believe this submission was made by someone other than yourself or an unauthorized person, or you are experiencing technical issues with MiWAM, you should immediately call (313) 456-2188 (between 8:00 am and 4:30 pm Monday through Friday) or email [MiWAMSupport@michigan.gov](mailto:MiWAMSupport@michigan.gov).

Thank you for using MiWAM!

Unemployment Insurance Agency



# Submitting a Payment – MiWAM

Home - My Accounts » **Report Payment**

Log Off

Payments scheduled more than 90 days in the future and payment amounts exceeding \$5,000,000 are not allowed and will result in a rejected payment.

## Tax - Report Payment

SAMPLE EMPLOYER

Tax 2107453 000

Payment Date: 25-Apr-2017

547.40

PAY TO THE  
ORDER OF

Unemployment Insurance Agency

Check Type

Business

JPMORGAN CHASE

3/31/2017

MEMO: This payment will be designated to the quarter to pay off the obligation assessment, penalty, interest, and tax/reimbursement due.

Source Name

SAMPLE|EMPLOYER

Bank Account Type:

Checking

Routing Number:

072000326

Account Number:

\*\*\*\*6789

Submit

Cancel





# Other Payment Options

## Fact Sheet 154

ACH Debit - MiWAM

Bulk Payments – MiWAM

ACH Credit – bank to bank (CCD+ and CTX)

Check or money order with Form UIA 4101





# Recent Items – MiWAM

≡ Home - My Accounts

Log Off

WELCOME! Please select a service or account listed below.

User Information: You are signed in as 2107453



My Profile

\*\*\_\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024



ALERTS

✓ There are no alerts



I WANT TO

[Add Access to Another Account](#)  
[View Employer Handbook](#)  
[Setup Email Reminders](#)  
[Send Unemployment a Message](#)  
[Add or Update Power of Attorney](#)  
[Manage Reports and Payments](#)  
[Apply for WOTC](#)  
[Request Benefit Charges File](#)



SUMMARY **RECENT ITEMS** MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES



REQUESTS WAITING TO BE PROCESSED

More...



ALL LETTERS

More...



UNREAD NOTICES

More...

[Payment Request](#)  
[Report](#)

[UIA 1183 -- Det Empl Status](#)  
[UIA 1771 -- Rate Notice](#)  
[UIA 6352 -- TWB Qualification](#)

[25-Apr-2017 PayPoint Request Successful](#)  
[25-Apr-2017 Payment Profile Request Successful](#)



# Amending Reports – MiWAM

≡ Home - My Accounts

Log Off

WELCOME! Please select a service or account listed below.

User Information: You are signed in as 2107453



My Profile

\*\*\_\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024



ALERTS

✓ There are no alerts



I WANT TO

- [Add Access to Another Account](#)
- [View Employer Handbook](#)
- [Setup Email Reminders](#)
- [Send Unemployment a Message](#)
- [Add or Update Power of Attorney](#)
- [Manage Reports and Payments](#)
- [Apply for WOTC](#)
- [Request Benefit Charges File](#)



SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES



MY ACCOUNTS

More...

UI Tax

2107453 000

SAMPLE EMPLOYER

0.00





# Amending Reports – MiWAM

From Manage Reports and Payments link

Home - My Accounts » Manage Reports and Payments

Log Off

MY ACCOUNTS

SHOW

FOR PERIODS

All

Reports

All

REPORTS

Filter

Status	Period	Account Type	Account Id	Name
Not Filed	30-Jun-2017	UI Tax	2107453 000	SAMPLE EMPLOYER
Pending	31-Mar-2017	UI Tax	2107453 000	SAMPLE EMPLOYER

2 Rows

From UI Tax link

PERIODS

RECENT ITEMS

ACCOUNT SERVICES

NAMES AND ADDRESSES

PERIODS

30-Jun-2017	0.00
31-Mar-2017	0.00



# Amending Reports – MiWAM

Home - My Accounts » Account: 2107453 000 » 31-Mar-2017 Log Off

**PERIOD 31-MAR-2017**  
UI Tax  
2107453 000  
SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

**PERIOD ALERTS**  
✓ There are no alerts

**I WANT TO**  
 [File, view, or amend a report](#)  
[Make a payment](#)

**SUMMARY**

Other	547.40
Credit	-547.40
Balance	0.00

**PERIOD ACTIVITY**

25-Apr-2017	Processing	<a href="#">Payment Request</a>
25-Apr-2017	Pending	<a href="#">Report</a>

Home - My Accounts » Account: 2107453 000 » 31-Mar-2017 » **Qtrly Wage/Tax Report** Log Off

**REPORT**  
2107453 000  
31-Mar-2017  
Tax Due \$547.40

**STATUS**  
✓ Pending  
[Withdraw](#)  
 [View](#)

**HISTORY**  
Confirmation Number : 1-410-726-720  
Submitted : 25-Apr-2017 09:24:50



# Amending Reports – MiWAM

QUARTER ENDING DATE: 3/31/2017

Taxable Wage Limit: \$9,000.00

Gross Wages: \$17,000.00

Excess Wages: \$3,000.00

Out of State Wages: \$0.00

**Taxable Wages: \$14,000.00**

Calculated Tax Rate: 2.70%

Calculated Tax Due \$378.00  
(Rounded):

Obligation Assessment and  
Other Rate Factors: 1.21%

OA and Other Factors Tax \$169.40  
Due:

**Total Tax Due: \$547.40**

Apportionment Election **Not Elected**

Audited Report ☐

Is this the Final Report for this business?

Yes

No

Provide the number of all **full-time** employees and **part-time workers** who worked during or received pay for the pay period which includes the 12th of the month:

January

2

February

2

March

2

Note: When initially filing, the Wage Detail section is pre-populated with up to 250 employee records. Additional records may be added manually or through the 'Import' functionality.

## WAGE DETAIL

SSN	Last Name	First Name	Middle Init.	Wages	Family Emp	In Error
***-**-6789	EMPLOYEE	ONE		5,000.00	<input type="checkbox"/>	<input type="checkbox"/>
***-**-7891	EMPLOYEE	TWO		12,000.00	<input type="checkbox"/>	<input type="checkbox"/>

2 Rows



Change



# Changing Business Name/Address – MiWAM

≡ Home - My Accounts

Log Off

WELCOME! Please select a service or account listed below.

User Information: You are signed in as 2107453



My Profile

\*\*.\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024



ALERTS

✓ There are no alerts



I WANT TO

[Add Access to Another Account](#)  
[View Employer Handbook](#)  
[Setup Email Reminders](#)  
[Send Unemployment a Message](#)  
[Add or Update Power of Attorney](#)  
[Manage Reports and Payments](#)  
[Apply for WOTC](#)  
[Request Benefit Charges File](#)



SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES **NAMES AND ADDRESSES**



NAMES

Legal Name [SAMPLE EMPLOYER](#)



ADDRESSES

Physical Address 3024 W GRAND BLVD  
DETROIT MI 48202-6024  
Legal Address [Add](#)



# Changing Mailing Address – MiWAM

Home - My Accounts Log Off

WELCOME! Please select a service or account listed below.

**My Profile**  
\*\*-\*\*\*\*5555  
SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

**ALERTS**  
✓ There are no alerts

**I WANT TO**  
[Add Access to Another Account](#)  
[View Employer Handbook](#)  
[Setup Email Reminders](#)  
[Send Unemployment a Message](#)  
[Add or Update Power of Attorney](#)  
[Manage Reports and Payments](#)  
[Apply for WOTC](#)  
[Request Benefit Charges File](#)

SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES

**MY ACCOUNTS** More...

UI Tax	2107453 000	SAMPLE EMPLOYER	0.00
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Home - My Accounts » Account: 2107453 000 Log Off

**UI TAX**  
2107453 000  
SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

**ACCOUNT ALERTS**  
 Pending Payments: \$547.40

**I WANT TO**  
[Send Unemployment a Message](#)  
[View My Accounts](#)  
[Make a payment](#)  
[Manage Reports and Payments](#)  
[Set Mail Preference](#)  
[Register Location Account](#)  
[Use Voluntary Payment Worksheet](#)  
[Payment Voucher](#)  
[Register for Work-Share](#)

PERIODS RECENT ITEMS ACCOUNT SERVICES NAMES AND ADDRESSES

**NAMES**

**ADDRESSES**  
Mailing Address [Add](#)



# Requesting a Waiver – MiWAM

PERIODS	RECENT ITEMS	ACCOUNT SERVICES	NAMES AND ADDRESSES
REPORTS AND PAYMENTS			
Automated Payments	Schedule Automated Payment(s) (Desktop mode only)		
Voluntary Payment	Voluntary Payment - Do NOT use this task to pay tax liability.		
Yearly Wage Evaluation	Evaluation Wages for a Year		
ACCOUNT MAINTENANCE			
App Det Emp Status	Application for Determination of Employment Status		
App for Seasonal Employer	Application for Designation as a Seasonal Employer		
Apply for Credits	Apply for Refunds / Overpayment		
Disclosure of Account	Disclosure of Account		
Discontinuance of Business	Discontinuance of Business		
IRS Certification of Account	IRS Certification of Account		
Michigan Tax Credit	Michigan Tax Credit		
Tax Rate History	Tax Rate History		
Transfer of Business	Standalone Request for Transfer of Business		
TAX ISSUES AND ASSESSMENTS			
Clearance of Account	Clearance of Account		
Request for Waiver	Request for Waiver of Penalty & Interest		
Tax Protest	Tax Protest		
BENEFIT SERVICES			
Bulk Vacation, Holiday, Bonus	Report Vacation, Holiday, Bonus Pay For Multiple Employees		
Determinations and Decisions	Issue Status and Protestable Determinations		
School Denial	School Recess Period Questionnaire		
Seeking Work Waiver	Request for Registration and Seeking Work Waiver (RSW)		
View Benefit Charges & Credits	View & Protest Benefit Charges and Credits - 1770/1136		





# Requesting a Waiver – MiWAM

 Home - My Accounts » Account: 2107453 000 » Request For Waiver

Log Off

Attachments Add



## Request for Waiver of Penalty & Interest

☒ I would like to apply for Removal of Penalty & Interest



Please provide a reason for requesting the removal of penalty and/or interest. Include the following information to assist in our decision: (1) the quarter(s) the debt resides in; and (2) the amount of penalty and/or interest for each quarter you are requesting be removed.

Be as specific as possible for the reason you are requesting a waiver. |



**Attachment Instructions:** To add the attachment please click the 'Add' link on the top of the page.  
To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.  
**Max file size is 5 megabytes.**



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Waiver Response

UIA 5224  
(Rev. 02-16)  
Rick Snyder  
GOVERNOR



State of Michigan  
Talent Investment Agency  
Unemployment Insurance Agency  
3024 W Grand Blvd, Detroit, MI 48202  
[www.michigan.gov/uia](http://www.michigan.gov/uia)



Authorized By  
MCL 421.1 et seq.  
Bruce Noll  
ACTING DIRECTOR

**Mail Date:**  
**Letter ID:**  
**EAN:**  
**Name:**

## Request for Cancellation of Interest / Penalty

You recently requested to have your interest and / or penalty cancelled. In accordance with Section 54(c) of the Michigan Employment Security (MES) Act and Unemployment Insurance Agency (UIA) policy, the UIA has determined that your penalty and / or interest cancellation request has been approved.

**Amount Approved: \$55.18**

The amount approved has been credited to your account.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov) or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.



# Discontinuance of Business – MiWAM

PERIODS	RECENT ITEMS	ACCOUNT SERVICES	NAMES AND ADDRESSES
REPORTS AND PAYMENTS			
Automated Payments	Schedule Automated Payment(s) (Desktop mode only)		
Voluntary Payment	Voluntary Payment - Do NOT use this task to pay tax liability.		
Yearly Wage Evaluation	Evaluation Wages for a Year		
ACCOUNT MAINTENANCE			
App Det Emp Status	Application for Determination of Employment Status		
App for Seasonal Employer	Application for Designation as a Seasonal Employer		
Apply for Credits	Apply for Refunds / Overpayment		
Disclosure of Account	Disclosure of Account		
Discontinuance of Business	Discontinuance of Business		
IRS Certification of Account	IRS Certification of Account		
Michigan Tax Credit	Michigan Tax Credit		
Tax Rate History	Tax Rate History		
Transfer of Business	Standalone Request for Transfer of Business		
TAX ISSUES AND ASSESSMENTS			
Clearance of Account	Clearance of Account		
Request for Waiver	Request for Waiver of Penalty & Interest		
Tax Protest	Tax Protest		
BENEFIT SERVICES			
Bulk Vacation, Holiday, Bonus	Report Vacation, Holiday, Bonus Pay For Multiple Employees		
Determinations and Decisions	Issue Status and Protestable Determinations		
School Denial	School Recess Period Questionnaire		
Seeking Work Waiver	Request for Registration and Seeking Work Waiver (RSW)		
View Benefit Charges & Credits	View & Protest Benefit Charges and Credits - 1770/1136		



# Discontinuance of Business – MiWAM

Home - My Accounts » Account: 2107453 000 » Discontinuance of Business

Log Off

Attachments

Add



## Discontinuance of Business

### DISCONTINUANCE OR TRANSFER OF PAYROLL OR ASSETS IN WHOLE OR PART (1772)

**NOTICE:** Information furnished on this report is used to determine termination of liability under Section 24 of the Michigan Employment Security Act (MCL 421.24). Completion of this report is required even though you may not be employing any workers at present. Failure to provide this information may result in a determination being made on the basis of the best information available. Penalties may be imposed under Section 54(a) or 54(b) of the MES Act for willful failure to comply with the requirements of the law.

If you are a leasing company you must complete a separate Form UIA 1772 for each client entity terminating its contract.

#### Attachment Instructions:

To add the attachment please click the 'Add' link on the top of the page.

To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.

Max file size is 5 megabytes.



Step 1: Current name and address used since discontinuance or transfer of payroll or assets in whole or part

TERMINATION OF COVERAGE WHERE TOTAL TRANSFER OF MICHIGAN BUSINESS IS INVOLVED. If you disposed of your Michigan business and the Agency finds that a total transfer of your experience account is required, your coverage will be terminated as of the transfer date. HOWEVER, should you have persons in your employ subsequent to the date on which your Michigan payroll and/or assets were transferred, you are required to notify this Agency immediately because you may be liable for taxes on your payroll regardless of the number of individual in your employ.

DISCONTINUANCE OR PARTIAL TRANSFER OF MICHIGAN BUSINESS DOES NOT TERMINATE YOUR COVERAGE. Even though you may have disposed of a part, or all of your Michigan business in separate transactions, or discontinued all Michigan operations, you are required to continue to report and pay taxes on any wages paid to Michigan workers whom you may employ until such time as your coverage is legally terminated.



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Discontinuance Acknowledgment

UIA 1363  
(Rev. 06-11)  
Rick Snyder  
GOVERNOR



State of Michigan  
Talent Investment Agency  
Unemployment Insurance Agency  
3024 W Grand Blvd., Detroit, MI 48202  
[www.michigan.gov/uia](http://www.michigan.gov/uia)



Authorized By  
MCL 421.1 et seq.  
Bruce Noll  
ACTING DIRECTOR

Mail Date:  
Letter ID:  
EAN:  
Name:

## Notice of Inactivation

Dear Employer:

The Unemployment Insurance Agency (UIA) received a request to inactivate the UIA employer account number shown above. As a result, your account is inactive as of September 30, 2015.

In the event that you resume employment in Michigan, you must contact the UIA immediately. Failure to submit tax reports or notify the UIA that you continued employing individuals in Michigan or resumed employment is a violation of Section 13 of the Michigan Employment Security (MES) Act and is subject to penalties under Section 54 of the MES Act. To re-activate your account or to register for a new employer account number, go to the Michigan Web Account Manager (MiWAM) located at [www.michigan.gov/uia](http://www.michigan.gov/uia) and select "Register a Business" under Online Services for Employers.

If you disagree with this notice, you may contact the Agency at the following address:

Unemployment Insurance Agency  
Tax Office  
PO Box 8068  
Royal Oak, Michigan 48068-8068

Provide your business name, address, and UIA account number on all correspondence and/or include a copy of this notice.

If you have any questions, contact the Office of Employer Ombudsman (OEO) by e-mail at [OEO@michigan.gov](mailto:OEO@michigan.gov) or at 1-855-4UIAOEO (855-484-2636). TTY customers call 1-866-366-0004.



# Contacting UIA - MiWAM

≡ Home - My Accounts

Log Off

WELCOME! Please select a service or account listed below.

User Information: You are signed in as 2107453



My Profile

\*\*\_\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024



ALERTS

✓ There are no alerts



I WANT TO

[Add Access to Another Account](#)

[View Employer Handbook](#)

[Setup Email Reminders](#)

[Send Unemployment a Message](#)

[Add or Update Power of Attorney](#)

[Manage Reports and Payments](#)

[Apply for WOTC](#)

[Request Benefit Charges File](#)

SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES



MY ACCOUNTS

More...

UI Tax

2107453 000

SAMPLE EMPLOYER

0.00



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development



# MiWAM Support

[MiWAMSupport@michigan.gov](mailto:MiWAMSupport@michigan.gov)

Phone: 313-456-2188

Monday through Friday 8 am to 4:30 pm



# Work Opportunity Tax Credit

- Federal credit available to private-for-profit employers who hire from specific targeted groups
- First year of employment, maximum credits of \$4,800 to \$9,600 for disabled veterans
- First year of employment, maximum credit of \$4,000 for long-term recipients of TANF and \$2,400 for other target groups
- Additional \$5,000 credit for long term TANF recipients who are employed for a second year
- Maximum tax credit for tax-exempt organizations varies from \$1,560 to \$6,240 dollars
- Credit or unused portion of credit can be carried back one year or forward 20 years from the year the employer claims the credit





# Work Opportunity Tax Credit - MiWAM

Home - My Accounts Log Off

WELCOME! Please select a service or account listed below.

My Profile

\*\*-\*\*\*5555

SAMPLE EMPLOYER  
3024 W GRAND BLVD  
DETROIT MI 48202-6024

ALERTS

✓ There are no alerts

I WANT TO

- [Add Access to Another Account](#)
- [View Employer Handbook](#)
- [Setup Email Reminders](#)
- [Send Unemployment a Message](#)
- [Add or Update Power of Attorney](#)
- [Manage Reports and Payments](#)
- [Apply for WOTC](#)
- [Request Benefit Charges File](#)

SUMMARY RECENT ITEMS MULTI-ACCOUNT SERVICES NAMES AND ADDRESSES

MY ACCOUNTS More...

UI Tax	2107453 000	SAMPLE EMPLOYER	0.00
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# Work Opportunity Tax Credit - MiWAM

Home - My Accounts » WOTC Application

Log Off

Attachments

Add



## Work Opportunity Tax Credit Application

8850 Pre-Screening Notice and Certification Request for the Work Opportunity Credit



Step 1: 8850 Job Applicant Information

**Attachment Instructions:** To add the attachment please click the 'Add' link at the top of the page.  
To remove an unwanted attachment, click the red 'X' to the far right of the item in the attachment panel.  
Max file size is 5 megabytes.



Submit

Save and finish later

Cancel



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Contact Work Opportunity Tax Credit

**Unemployment Insurance Agency**

**WOTC Unit**

**P.O. Box 8067**

**Royal Oak, MI 48068-8067**

**1-800-482-2959**

**1-313-456-2105**

**[www.michigan.gov/uia](http://www.michigan.gov/uia)**

**E-Mail Address: [WOTCUnit@michigan.gov](mailto:WOTCUnit@michigan.gov)**



# How Employers Can Help Prevent UI Fraud

- Verify each worker's earned income on Form UIA 1136, Bi-Weekly Statement of Charges/Credits to the Employer's Account.
- Review Form UIA 1770, Summary of Statement of Benefit Charges and Credits
- Immediately protest the *Monetary Determination* or the *Bi-Weekly Statement of Charges/Credits to the Employer's Account*.
- Have the victim report the fraudulent activity immediately as well.
- Report fraud on-line on the MIWAM sign-in page or by calling the UIA Fraud hotline at 1-855-UI-CRIME.



# Reporting Fraud - MiWAM

≡ Home



LOG IN TO MIWAM

Please provide the username and password for your web account with the Unemployment Insurance Agency

Username

Required

Password

Required

Sign In



## ONLINE SERVICES FOR EMPLOYERS

[Register A Business](#)

[Sign Up for an Employer / Service Provider MiWAM Account](#)

[Lost/Never Received Authorization Code](#)

[Forgot your Username?](#)

[Forgot your Password?](#)



## ONLINE SERVICES FOR CLAIMANTS

[File a New Claim](#)

[Find a Saved Claim](#)

[Sign Up for a Claimant MiWAM Account](#)

[Having trouble logging in? \(Forgot password?\)](#)

[Verify Identity](#)



## OTHER ONLINE SERVICES



[Report Fraud](#)



# Reporting Fraud – MiWAM Part 1

Home » **Fraud Referral**

Attachments

Add



## Unemployment Insurance Agency Fraud Reporting Form

Your Information is important to us. All allegations of Unemployment Insurance (UI) fraud are taken seriously. Please take a moment to report suspected fraud involving Michigan's UI system. You may remain anonymous if you prefer.

Please include as much of the following information as possible.

Please provide name and address:

Name Used on Claim	<input type="text"/>	Country	USA
Address Line 1	<input type="text"/>		
Address Line 2	<input type="text"/>		
Unit Type	<input type="text"/>	Unit	<input type="text"/>
State / Province	MICHIGAN	ZIP	<input type="text"/>
Attention	<input type="text"/>	City	<input type="text"/>
		County	<input type="text"/>

When did the potential fraud occur?

Please provide the type of potential fraud:

Please describe below what has occurred that you believe constitutes fraud. Be sure to include the last 4 digits of the social security number or the Claim ID Number, or the Letter ID Number:

Required



# Reporting Fraud – MiWAM Part 2

Is the potential fraud still occurring?

☐ Yes

☐ No

☐ Unknown

Please provide the name and address of employer(s) this claimant is performing services for:

[Add Employer](#)

Do you wish to remain anonymous?

☐ Yes

☐ No

Do you want to add an attachment?

☐ Yes

☐ No

You may also report your information by calling our toll-free fraud hotline at 1-855-UI-CRIME (842-7483)

**Privacy:**

State law prohibits the Unemployment Insurance Agency from disclosing information in its files regarding a claim for benefits, an employer's tax account, or information from an informant unless authorized or required by law.

For these reasons we will be unable to update you as to the outcome or progress of any referral received by this office.

Thank you for your assistance!

**Submit**

**Cancel**



# How Employers Can Help Prevent UI Fraud

## Establish a Strong Data Security Plan

- Protect your employees Personally Identifiable Information (PII)
- Do not use SSN or driver's license numbers to identify employees on internal documents or correspondence (including email). Use an alternate employee ID number.
- Limit access to personal information to those who need it to perform their job duties.
- Don't mail, email or fax correspondence to the UIA or other outside sources that includes personal identifying information. If you must send this information through email, encrypt it.
- Don't leave any PII in plain view in the work place.
- Don't share your MiWAM or any other web account credentials where PII is utilized.





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## How do I report unemployment fraud?

If you suspect that someone is committing unemployment insurance fraud, you can report it on the UIA web site: [Michigan.gov/uia](http://Michigan.gov/uia), or call the

**Fraud Hotline at 1-855-UI-CRIME (842-7463).**

You can either remain anonymous, or provide your name and other information.



[www.michigan.gov/uia](http://www.michigan.gov/uia)



Michigan  
Talent Investment Agency  
Department of Talent and Economic Development

# Thank you for Attending

Presenter Information:

Evelyn Adams  
Garrett Shireman

[MiWAMSupport@michigan.gov](mailto:MiWAMSupport@michigan.gov)  
(313)456-2188